

## **355x BUSINESS RULES - TAX YEAR 2005 Version 060906**

Rule Number	Rule Text	Error Category	Severity	Tax Type	Changes
F355x-002	The Form 355x, Registration Information, Line 4 (355, 355C), Line 5 (355S) or Line 13 (355SC), is yes, but the FID of the Parent Corporation, Line 10 (355C, 355S), Line 11 (355) or line 13 (355SC) is not a valid FID.	Missing Data, Incorrect Data	Reject	355, 355S, 355C, 355SC	Ok
F355x-003	The Form 355x, Registration Information, Line 6 is yes, but the Excise Calculation, Line 2 is not equal to zero, or, Schedule D, Line 10, is less than zero.	Math Error Data Mismatch	Reject	355, 355C, 355S	Changed
F355x-004	The Form 355x, Excise Calculation, Line 1 and Line 2 are both populated, only one Line item can be populated.	Incorrect Data	Reject	355, 355C, 355S	Ok
F355x-005	The Form 355x, Excise Calculation, Line 1, Taxable Massachusetts Tangible Property amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	Ok
F355x-006	The Form 355x, Excise Calculation, Line 1, Taxable Massachusetts Tangible Property amount does not agree with the amount from the Schedule C, Line 4.	Data Mismatch	Reject	355, 355S, 355C	Ok
F355x-007	The Form 355x, Excise Calculation, Line 2, Taxable Net Worth amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	Ok
F355x-008	The Form 355x, Excise Calculation, Line 2, Taxable Net Worth amount does not agree with the amount from the Schedule D, Line 10.	Data Mismatch	Reject	355, 355S, 355C	Ok
F355x-009	The Form 355x, Excise Calculation, Line 3, Massachusetts Taxable Income amount (355) or Qualifying Taxable Income and Passive Investment Income amount (355S) or Principal Reporting Corporations only Amount (355C) has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	Ok
F355x-010	The Form 355x Excise Calculation, Line 3, Massachusetts taxable income Amount does not agree with the amount from Schedule E or Schedule E-CG, line 26	Data Mismatch	Reject	355, 355C	Deleted
F355x-020	The Form 355x, Excise Calculation, Line 17 (355, 355C), Line 20 (355S), or Computation of Excise, Line 12 (355SC), Total Credits amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C, 355SC	Changed
F355x-021	The Form 355x, Excise Calculation, Line 18 (355, 355C), Line 21 (355S), or Computation of Excise, Line 13 (355SC), Excise after Credits amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C, 355SC	Changed
F355x-022	The Form 355x, registration information, Regulated Investment Company (RIC) is not checked, and the Excise Calculation, Line 19 (355, 355C), Line 22 (355S), or Computation of Excise, Line 14 (355SC), Minimum Excise must equal 456.	Incorrect Data	Reject	355, 355S, 355C, 355SC	Changed
F355x-023	The Form 355x, Excise Calculation, Line 20 (355, 355C), Line 23 (355S), or Line 15 (355SC), Excise amount must be the greater of line 18 or 19 (355, 355c), the greater of Line 21 or 22 (355S) or the greater of Line 13 or 14 (355SC).	Math Error	Reject	355, 355S, 355C, 355SC	Changed
F355x-024	The Form 355x, Excise Calculation, Line 22 (355, 355C), Line 25 (355S), or Computation of Excise, Line 17 (355SC), Excise Due plus Voluntary Contribution amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C, 355SC	Changed
F355x-025	The Form 355x, Excise Calculation, Line 26 (355, 355C), Line 29 (355S), or Line 21 (355SC), Amount Overpaid has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C, 355SC	Changed

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F355x-026	The Form 355x, Excise Calculation, Line <b>27 (355, 355C)</b> , Line <b>30 (355S)</b> , or Line <b>22 (355SC)</b> Amount Overpaid to be Credited is greater than the Amount Overpaid.	Math Error	Reject	355, 355S, 355C, 355SC	Changed
F355x-027	The Form 355x, Excise Calculation, Line <b>28 (355, 355C)</b> , Line <b>31 (355S)</b> , or Line <b>23 (355SC)</b> , Amount Overpaid to be Refunded is greater than the Amount Overpaid or has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C, 355SC	Changed
F355x-028	The Form 355x, Excise Calculation, Line <b>29 (355, 355C)</b> , Line <b>32 (355S)</b> , or Line <b>24 (355SC)</b> , Balance Due Amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C, 355SC	Changed
F355x-030	The Form 355x, Schedule A, the FID does not match the FID on the Form 355x, page 1 or is not present.	Data Mismatch	Reject	355, 355S, 355C	Ok
F355x-031	The Form 355x, Schedule A, Line 11, Total Tangible Assets amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	Ok
F355x-032	The Form 355x, Schedule A, Line 18, Total Assets amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	Ok
F355x-033	The Form 355x, Schedule A, Line 31, Total Capital amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	Ok
F355x-034	The Form 355x, Schedule A, Line 33, Total Liabilities and Capital amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	Ok
F355x-035	The Form 355x, Schedule B, the FID does not match the FID on the Form 355x, page 1 or is not present.	Data Mismatch	Reject	355, 355S, 355C	Ok
F355x-036	The Form 355x, Schedule B, Line 1, Total Massachusetts Tangible Property amount does not agree with the amount from Schedule A, Line 4.	Data Mismatch	Reject	355, 355S, 355C	Ok
F355x-037	The Form 355x, Schedule B, Line 2, Massachusetts Real Estate amount is not equal to the amount from Schedule A, Lines 1a and 1b.	Data Mismatch	Reject	355, 355S, 355C	Ok
F355x-038	The Form 355x, Schedule B, Line 3, Massachusetts Motor Vehicles and Trailers amount does not agree with the amount from Schedule A, Line 1c.	Data Mismatch	Reject	355, 355S, 355C	Ok
F355x-040	The Form 355x, Schedule B, Line 5, Massachusetts Leasehold Improvements Taxed Locally amount does not agree with the amount from Schedule A, Line 1h.	Data Mismatch	Reject	355, 355S, 355C	Ok
F355x-041	The Form 355x, Schedule B, Line 6, Massachusetts Tangible Property Taxed Locally amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	Ok
F355x-042	The Form 355x, Schedule B, Line 7 Massachusetts Tangible Property NOT Taxed Locally amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	Ok
F355x-043	The Form 355x, Schedule B, Line 8 Total Assets amount does not agree with the amount from Schedule A, Line 18.	Data Mismatch	Reject	355, 355S, 355C	Ok
F355x-044	The Form 355x, Schedule B, Line 9, Massachusetts Tangible Property Taxed Locally amount does not agree with The Form 355x, Schedule B, Line 6, Massachusetts Tangible Property Taxed Locally amount.	Data Mismatch	Reject	355, 355S, 355C	Ok
F355x-045	The Form 355x, Schedule B, Line 10, Total Assets not Taxed Locally amounts has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	Ok

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F355x-046	The Form 355x, Schedule B, Line 12, Assets subject to Allocation amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	OK
F355x-048	The Form 355x, Schedule B, Line 14, Allocated Assets amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	Ok
F355x-049	The Form 355x, Schedule B, Line 15, Tangible Property Percentage has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	Ok
F355x-050	The Form 355x, Schedule C is populated when the percentage from Schedule B, Line 15 is less than 10%	Data Mismatch	Reject	355, 355S, 355C	Ok
F355x-051	The Form 355x, Schedule C, Line 1 Total Massachusetts Tangible Property amount does not agree with the amount from Schedule A, Line 4.	Data Mismatch	Reject	355, 355S, 355C	Ok
F355x-052	The Form 355x, Schedule C, Line 2a Massachusetts Real Estate amount does not agree with the amount from Schedule A, Line 1a and 1b.	Data Mismatch	Reject	355, 355S, 355C	Ok
F355x-053	The Form 355x, Schedule C, Line 2b Massachusetts Motor Vehicles and Trailers amount does not agree with the amount from Schedule A, Line 1c.	Data Mismatch	Reject	355, 355S, 355C	Ok
F355x-055	The Form 355x, Schedule C, Line 2d Massachusetts Leasehold Improvements Taxed Locally amount does not agree with the amount from Schedule A, Line 1h.	Data Mismatch	Reject	355, 355S, 355C	Ok
F355x-056	The Form 355x, Schedule C, Line 2e, Exempt Goods amount does not agree with the amount from Schedule A, Line 2b.	Data Mismatch	Reject	355, 355S, 355C	Ok
F355x-057	The Form 355x, Schedule C, Line 3, Total Exempt Massachusetts Tangible Property amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	Ok
F355x-058	The Form 355x, Schedule C, Line 4, Taxable Massachusetts Tangible Property amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	Ok
F355x-059	The Form 355x, Schedule D is populated when the percentage from Schedule B, Line 15 is 10% or Greater.	Data Mismatch	Reject	355, 355S, 355C	Ok
F355x-060	The Form 355x, Schedule D, Line 1, Total Assets amount does not agree with the amount from Schedule A, Line 18.	Data Mismatch	Reject	355, 355S, 355C	Ok
F355x-061	The Form 355x, Schedule D, Line 2, Total Liabilities amount does not agree with the amount from Schedule A, Line 26.	Data Mismatch	Reject	355, 355S, 355C	Ok
F355x-062	The Form 355x, Schedule D, Line 3 Massachusetts Tangible Property Taxed Locally amount does not agree with the amount from Schedule B, Line 6.	Data Mismatch	Reject	355, 355S, 355C	Ok
F355x-063	The Form 355x, Schedule D, Line 4, Mortgages on Massachusetts Tangible Property Taxed Locally amount does not agree with the amount from Schedule A, Line 19a.	Data Mismatch	Reject	355, 355S, 355C	Ok
F355x-064	The Form 355x, Schedule D, Line 5, Net Value of Massachusetts Property Taxed Locally amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	Ok
F355x-065	The Form 355x, Schedule D, and Line 6 Investments in Subsidiaries at least 80% Owned amount does not agree with the amount from Schedule A, Lines 12a.	Data Mismatch	Reject	355, 355S, 355C	Ok
F355x-066	The Form 355x, Schedule D, Line 7, Deductions from Total Assets amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	Ok

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F355x-067	The Form 355x, Schedule D, Line 8, Allocable Net Worth of Domestic Corporation amount has been calculated incorrectly and/or is less than zero.	Math Error	Reject	355, 355S, 355C	Ok
F355x-069	The Form 355x, Schedule D, Line 10, Taxable Net Worth using Domestic Corporation Calculation amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	Ok
F355x-070	The Form 355x, Schedule E-1, Line 5, Total Taxable Dividends amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	Ok
F355x-071	The Form 355x, Schedule E-1, Line 6, Dividends eligible for deduction amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	Ok
F355x-072	The Form 355x, Schedule E-1, Line 7, Dividends deduction amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	Ok
F355x-073	The Form 355x, Schedule E or Schedule E-CG, the FID does not match the FID on the Form 355x, page 1	Data Mismatch	Reject	355, 355S, 355C	Ok
F355x-074	The Form 355x, Schedule E or Schedule E-CG, Line 6, Adjusted Net Federal Income amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	Ok
F355x-075	The Form 355x, Schedule E or Schedule E-CG, Line <b>14</b> , Adjusted Income after Massachusetts Add Backs amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	Changed
F355x-076	The Form 355x, Schedule E or Schedule E-CG, Line <b>19</b> , Adjusted Income after Massachusetts Deductions amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	Changed
F355x-077	The Form 355x, Schedule E or Schedule E-CG, Line <b>20</b> , Loss Carryover amount does not agree with the amount from Schedule E-2, Line 8 or Line 13 whichever applies.	Data Mismatch	Reject	355, 355S, 355C	Changed
F355x-078	The Form 355x, Schedule E or Schedule E-CG, Line <b>21</b> , or the Income Subject to Apportionment amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	Changed
F355x-080	The Form 355x, Schedule CD, Line 5a, Accelerated Depreciation less Standard Depreciation Equipment amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	OK
F355x-081	The Form 355x, Schedule CD, Line 5b, Accelerated Depreciation less Standard Depreciation Rental Housing amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	OK
F355x-082	The Form 355x, Schedule CD, Line 5c, Accelerated Depreciation less Standard Depreciation Buildings other than Rental Housing amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	Ok
F355x-083	The Form 355x, Schedule CD, Line 5d, Accelerated Depreciation less Standard Depreciation Pollution Control Facilities amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	OK
F355x-084	The Form 355x was received with no Amended Flag and an original Form 355x has already been filed.	Duplicate	Reject	355, 355S, 355C, 355SC	New
F355x-085	The Amended Form 355x was received where no original Form 355x has been filed.	Filing Error	Reject	355, 355S, 355C, 355SC	New
F355x-086	The Amended Form 355x was received where an Amended Form 355x has already been filed. If another Amended Form 355x must be filed it must be done so on paper.	Filing Error	Reject	355, 355S, 355C, 355SC	New

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F355x-087	The Amended Form 355x indicates an increase in tax and the tax amount is less than or equal to the original Form 355x tax amount.	Data mismatch	Reject	355, 355S, 355C, 355SC	New
F355x-088	The Amended Form 355x indicates no change in tax and the tax amount is greater than or less than the original Form 355x tax amount.	Data mismatch	Reject	355, 355S, 355C, 355SC	New
F355x-089	The Amended Form 355x indicates a decrease in tax and the tax amount is greater than or equal to the original Form 355x tax amount	Data mismatch	Reject	355, 355S, 355C, 355SC	New
F355x-090	DOR needs more information regarding your request for a reduction in tax. Please go to <a href="http://www.dor.state.ma.us">www.dor.state.ma.us</a> to print and complete Form CA-6 and submit all required documents to PO Box 7031, Boston, MA 02204	No error	Accept	355, 355S, 355C, 355SC	Text Change
F355x-091	The Form 355x, Schedule E or E-CG, line 22 is less than 1.0 (100%) and does not agree with Schedule F, line 5, or Schedule F line 5 is missing.	Data mismatch	Reject	355, 355S, 355C	New
F355x-092	The Form 355X, If Registration line 2 is Mutual Fund Service then Excise Calculation line 3 must equal sum of line 26 on all Schedule Es or E-CGs submitted.	Data mismatch	Reject	355, 355S	New
F355x-093	The Form 355X, If Registration Information, Line 2 is Section 38 Manufacture and the return cannot attach multiple schedules E, E-CG and/or schedules F.	Data mismatch	Reject	355, 355S, 355C	New
F355x-094	There are two Schedules E-2 attached and Mutual Fund Service is No.	Data Mismatch	Reject	355, 355S, 355C	New
F355x-095	The Form 355X, Excise Calculation, line 16b (355, 355C) or line 19b (355S) Solar Heat Credit is greater than the \$300.00 maximum allowed.	Data mismatch	Reject	355, 355S, 355C	New
F355C-001	The Form 355C, Registration Information, Line 4, is no, therefore the Form 355C should not be used.	Incorrect Form	Reject	355C	Ok
F355C-003	The Form 355C, Schedule CG must be present for the Principal Reporting Corporation.	Missing Document	Reject	355C	Ok
F355C-004	The Form 355C, Schedule E-3 must be present for the Principal Reporting Corporation.	Missing Document	Reject	355C	Ok
F355C-014	The Form 355C, Schedule E-CG, Line 29, Total Excise due for Determining Allowable Credits amount has been calculated incorrectly.	Incorrect Data	Reject	355C	Ok
F355C-015	The Form 355C, Schedule E-CG, Line 30, Total Credits Used amount does not agree with the amount from the Excise Calculation, Line 17.	Data Mismatch	Reject	355C	Changed
F355C-016	The Form 355C, Excise Calculation line 3 of the principal reporting corporation does not match amount listed on Schedule E-3 line 29	Data mismatch	Reject	355C	New
F355S-001	The Form 355S, Excise Calculation, Line 4, Income amount does not agree with the amount from the Schedule S, Line 17.	Data Mismatch	Reject	355S	Ok
F355S-002	The Form 355S, Schedule S, Line 17 is \$6M or greater and Schedule E is missing	Missing Document	Reject	355S	New
F355S-003	The Form 355S, Registration Information, Line 4 = No and Schedule(s) SK-1 is missing.	Missing Document	Reject	355S	New
F355SC-001	The Form 355SC, Computation of Excise, Line 4, Massachusetts Gross Income has been calculated incorrectly.	Math Error	Reject	355SC	Ok
F355SC-002	The Form 355SC, Computation of Excise, Line 5, Class 1 Excise amount has been calculated incorrectly.	Math Error	Reject	355SC	Ok
F355SC-003	The Form 355SC, Computation of Excise, Line 6, Class 2 Excise amount has been calculated incorrectly.	Math Error	Reject	355SC	Ok

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F355SC-005	The Form 355SC, Computation of Excise, Line 9, Vanpool Credit Carryover Amount does not agree with the amount from Schedule H, Line 27b.	Data Mismatch	Reject	355SC	Delete
F355SC-006	The Form 355SC, Schedule A, Line 7, Net Value of Depreciable Assets Amount for the Beginning of Tax Year has been calculated incorrectly.	Math Error	Reject	355SC	Ok
F355SC-007	The Form 355SC, Schedule A, Line 7, Net Value of Depreciable Assets Amount for the End of Tax Year has been calculated incorrectly.	Math Error	Reject	355SC	Ok
F355SC-008	The Form 355SC, Schedule A, Line 13, Net Value of Depreciable Assets Amount for the Beginning of Tax Year has been calculated incorrectly.	Math Error	Reject	355SC	Ok
F355SC-009	The Form 355SC, Schedule A, Line 13, Net Value of Depreciable Assets Amount for the End of Tax Year has been calculated incorrectly.	Math Error	Reject	355SC	Ok
F355SC-010	The Form 355SC, Schedule A, Line 26, Total Liabilities and Capital Amount for the Beginning of Tax Year has been calculated incorrectly.	Math Error	Reject	355SC	Ok
F355SC-011	The Form 355SC, Schedule A, Line 26, Total Liabilities and Capital Amount for the End of Tax Year has been calculated incorrectly.	Math Error	Reject	355SC	Ok
F355SC-012	The Form 355SC, Ownership Information, Line 2a, Yes was checked and no Amount was entered or No was checked and an amount was entered.	Incorrect Data	Reject	355SC	Ok
F355SC-013	The Form 355SC, Ownership Information, Line 2b, Yes was checked and no Amount was entered or No was checked and an amount was entered.	Incorrect Data	Reject	355SC	Ok
F355SC-014	The Form 355SC, Corporate Disclosure Schedule, Line 5, Equipment Amount has been calculated incorrectly.	Math Error	Reject	355SC	Ok
F355SC-015	The Form 355SC, Corporate Disclosure Schedule, Line 5, Rental Housing Amount has been calculated incorrectly.	Math Error	Reject	355SC	Ok
F355SC-016	The Form 355SC, Corporate Disclosure Schedule, Line 5, Buildings Amount has been calculated incorrectly.	Math Error	Reject	355SC	Ok
F355SC-017	The Form 355SC, Corporate Disclosure Schedule, Line 5, Pollution Control Facilities Amount has been calculated incorrectly.	Math Error	Reject	355SC	Ok
F355-7004-001	For the Form 355-7004, "Extension Type" is missing.	Data missing	Reject	355-7004	Deleted
F355-7004-002	Extension must be filed no later than it's due date.	Data mismatch	Reject	355-7004	Ok
F355-7004-003	The extension payment settlement date is greater than the due date.	Incorrect Data	Reject	355-7004	New
SCH-CG-001	The Schedule CG, FID is not the FID of the Principal Reporting Corporation.	Data Mismatch	Reject	355C	Ok
SCH-CG-006	The Schedule CG, Principal Reporting Corporation, Line 1, Total Excise Due amount does not match the amount from Form 355C, line <b>22</b> .	Data Mismatch	Reject	355C	Changed
SCH-CG-007	The Schedule CG, Principal Reporting Corporation, Line 2, Overpayment amount does not match the amount from Form 355C, line <b>23</b> .	Data Mismatch	Reject	355C	Changed
SCH-CG-008	The Schedule CG, Principal Reporting Corporation, Line 7, Amount Paid with Extension amount does not match the amount from Form 355C, line <b>25</b> .	Data Mismatch	Reject	355C	Changed
SCH-CG-009	The Schedule CG, Principal Reporting Corporation, Line 8, Amount paid with Return amount does not match the amount from Form 355C, line <b>32</b> .	Data Mismatch	Reject	355C	Changed
SCH-CG-010	The Schedule CG, Subsidiary Corporation, Line 1, Total Excise Due amount does not match the amount from Form 355C, line <b>22</b> .	Data Mismatch	Reject	355C	Changed

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SCH-CG-011	The Schedule CG, Subsidiary Corporation, Line 2, Overpayment amount does not match the amount from Form 355C, line <b>23</b> .	Data Mismatch	Reject	355C	Changed
SCH-CG-012	The Schedule CG, Subsidiary Corporation, Line 7, Amount Paid with Extension amount does not match the amount from Form 355C, line <b>25</b> .	Data Mismatch	Reject	355C	Changed
SCH-CG-013	The Schedule CG, Subsidiary Corporation, Line 8, Amount paid with Return amount does not match the amount from Form 355C, line <b>32</b> .	Data Mismatch	Reject	355C	Changed
SCH-CG-014	The FID of one or more subsidiaries is invalid or missing	Data Mismatch	Reject	355C	New
SCH-E-2-001	The Schedule E-2, the FID does not match the FID on the Form 355x, page 1.	Data Mismatch	Reject	355, 355S, 355C	Ok
SCH-E-2-002	The Schedule E-2, Part 1 General Operating Loss, Line <b>1d</b> amount has been calculated incorrectly	Math Error	Reject	355, 355S, 355C	Changed
SCH-E-2-003	The Schedule E-2, Part 1 General Operating Loss, Line <b>2d</b> amount has been calculated incorrectly	Math Error	Reject	355, 355S, 355C	Changed
SCH-E-2-004	The Schedule E-2, Part 1 General Operating Loss, Line <b>3d</b> amount has been calculated incorrectly	Math Error	Reject	355, 355S, 355C	Changed
SCH-E-2-005	The Schedule E-2, Part 1 General Operating Loss, Line <b>4d</b> amount has been calculated incorrectly	Math Error	Reject	355, 355S, 355C	Changed
SCH-E-2-006	The Schedule E-2, Part 1 General Operating Loss, Line <b>5d</b> amount has been calculated incorrectly	Math Error	Reject	355, 355S, 355C	Changed
SCH-E-2-007	The Schedule E-2, Part 1 General Operating Loss, Line 6, Total Available Loss amount has been calculated incorrectly	Math Error	Reject	355, 355S, 355C	Ok
SCH-E-2-009	The Schedule E-2, Part 1 General Operating Loss, Line 8, Loss Carryover Deduction amount has been calculated incorrectly and/or does not agree with the amount from <b>Schedule E or Schedule E-CG, Line 20</b>	Data Mismatch, Math Error	Reject	355, 355S, 355C	Changed
SCH-E-2-010	The Schedule E-2, Part 2 New Corporation Net Operating Loss, Line <b>9e</b> amount has been calculated incorrectly	Math Error	Reject	355, 355S, 355C	Changed
SCH-E-2-011	The Schedule E-2 Part 2 New Corporation Net Operating Loss, Line <b>10e</b> amount has been calculated incorrectly	Math Error	Reject	355, 355S, 355C	Changed
SCH-E-2-012	The Schedule E-2, Part 2 New Corporation Net Operating Loss, Line <b>11e</b> amount has been calculated incorrectly	Math Error	Reject	355, 355S, 355C	Changed
SCH-E-2-013	The Schedule E-2, Part 2 New Corporation Net Operating Loss, Line <b>12e</b> amount has been calculated incorrectly	Math Error	Reject	355, 355S, 355C	Changed
SCH-E-2-014	The Schedule E-2, Part 2 New Corporation Net Operating Loss, Line 13, Loss Carryover Deduction amount has been calculated incorrectly and/or does not agree with the amount from <b>Schedule E or Schedule E-CG, Line 20</b>	Data Mismatch Math Error	Reject	355, 355S, 355C	Changed
SCH-E-3-001	The Schedule E-3, the FID does not match the FID of the Principal Reporting Corporation on the Form 355C.	Data Mismatch	Reject	355C	Ok
SCH-E-3-005	The Schedule E-3, Line 29 amount has been calculated incorrectly.	Math Error	Reject	355C	Ok
SCH-S-001	The Schedule S, the FID does not match the FID on the Form 355S, page 1.	Math Error	Reject	355S	Ok

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SCH-S-002	The Schedule S, Classification Information, Line 14, Total Receipts Excluding Receipts from Intercompany Transactions amount has been calculated incorrectly.	Math Error	Reject	355S	Ok
SCH-S-003	The Schedule S, Classification Information, Line 16, amount has been calculated incorrectly.	Math Error	Reject	355S	Ok
SCH-S-004	The Schedule S, S Corporation Income, Line 21 amount has been calculated incorrectly.	Math Error	Reject	355S	Ok
SCH-S-005	The Schedule S, S Corporation Income, Line 23 amount has been calculated incorrectly.	Math Error	Reject	355S	Ok
SCH-S-006	The Schedule S, S Corporation Income, Line 25, Massachusetts Ordinary Income or loss amount has been calculated incorrectly.	Math Error	Reject	355S	Ok
SCH-S-007	The Schedule S, Resident and Nonresident Reconciliation, Line(s) 45a through 45g amount has been calculated incorrectly.	Math Error	Reject	355S	Ok
SCH-S-008	The Schedule S, Resident and Nonresident Reconciliation, Line(s) 47a through 47g amount has been calculated incorrectly.	Math Error	Reject	355S	Ok
SCH-SK1-001	The Schedule SK1, the FID does not match the FID on the Form 355S, page 1.	Data Mismatch	Reject	355S	Ok
SCH-SK1-003	The Schedule SK1, Shareholder Distributive Share, Line 3 amount has been calculated incorrectly.	Math Error	Reject	355S	Ok
SCH-SK1-021	The Schedule SK1, Shareholder's Basis Information, Line 26a, Stock amount has been calculated incorrectly.	Math Error	Reject	355S	Ok
SCH-SK1-022	The Schedule SK1, Shareholder's Basis Information, Line 26b, Indebtedness amount has been calculated incorrectly.	Math Error	Reject	355S	Ok
R0000-001	The return type must be specified for each return in the return header.	Missing Data	Reject	355, 355S, 355C, 355SC	Ok
R0000-002	The return version (attribute 'return Version' of the Return element) must be specified for each return in the return header.	Missing Data	Reject	355, 355S, 355C, 355SC	Ok
R0000-003	The return type (specified in the Return Header) and the return version (specified by the 'returnVersion' attribute of the 'Return' element) of the return must match the return type and the version supported by the Modernized e-File system.	Data Mismatch	Reject	355, 355S, 355C, 355SC	Ok
R0000-004	SSN of the Preparer is invalid or missing.	Incorrect Data	Reject	355, 355S, 355C, 355SC, 355-7004	Ok
R0000-005	EIN of the Preparer Firm is invalid or missing.	Incorrect Data	Reject	355, 355S, 355C, 355SC, 355-7004	Ok
R0000-006	The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return).	Data Mismatch	Reject	355, 355S, 355C, 355SC	Ok
R0000-007	The Employer Identification Number (EIN) is invalid or missing.	Incorrect Data	Reject	355, 355S, 355C, 355SC, 355-7004	Ok
R0000-008	The "Tax Period Ending Date" in the Return Header must be less than or equal to the "Received Date".	Incorrect Data	Reject	355, 355S, 355C, 355SC	Changed



Rule Number	Rule Text	Error Category	Severity	Tax Type	Changes
R0000-009	"Tax Year" in the Return Header must equal processing year <b>2006</b> .	Incorrect Data	Reject	355, 355S, 355C, 355SC	Changed
R0000-010	Tax Period Begin/Ending Date is invalid or missing.	Incorrect Data	Reject	355, 355S, 355C, 355SC	Ok
R0000-011	The EIN for the return is not registered with the Massachusetts Department of Revenue for this tax type.	Data Mismatch	Reject	355, 355S, 355C, 355SC, 355-7004	Ok
R0000-012	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted electronic return for the return type and tax period indicated in the tax return.	Incorrect Data	Reject	355, 355S, 355C, 355SC, 355-7004	Ok
R0000-013	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted paper return for the return type and tax period indicated in the tax return.	Incorrect Data	Reject	355, 355S, 355C, 355SC, 355-7004	Ok
R0000-014	The EIN for the return is not registered with the Massachusetts Department of Revenue.	Data Mismatch	Reject	355, 355S, 355C, 355SC, 355-7004	Ok
R0000-015	The Whole Dollar method must be used.	Data Mismatch	Reject	355, 355S, 355C, 355SC, 355-7004	Ok
R0000-016	The vendor code is invalid or missing	Missing Data	Reject	355, 355S, 355C, 355SC, 355-7004	New
T0000-001	The number of returns indicated in the transmission manifest must equal the number of returns included in the transmission file.	Data Mismatch	Reject	355, 355S, 355C, 355SC	Ok
T0000-002	The transmission version specified in the transmission header for the transmission (structure) must match a supported version of the transmission (structure).	Incorrect Data	Reject	355, 355S, 355C, 355SC	Ok
T0000-003	The transmission version must be specified in the transmission header of the transmission file.	Missing Data	Reject	355, 355S, 355C, 355SC	Ok
T0000-004	The ETIN or FID used to logon to EMS or selected on the internet must match the ETIN or FID found in the transmission header.	Data Mismatch	Reject	355, 355S, 355C, 355SC	Ok
T0000-005	The XML file does not contain a valid value for the MIME header 'X-eFileRoutingCode'. The valid value is "MEF".	Incorrect Data	Reject	355, 355S, 355C, 355SC	Ok

Rule Number	Rule Text	Error Category	Severity	Tax Type	Changes
X0000-001	The XML data has failed schema validation	XML Error	Reject	355, 355S, 355C, 355SC	Ok
X0000-002	MIME Header fields must conform to the specification for the transmission file published by the IRS.	XML Error	Reject	355, 355S, 355C, 355SC	Ok
X0000-003	The location specified for a return in the transmission manifest must be found in the transmission file.	Incorrect Data	Reject	355, 355S, 355C, 355SC	Ok
X0000-004	The 'Content -Type' MIME Header for the return must be 'text/xml'.	Incorrect Data	Reject	355, 355S, 355C, 355SC	Ok
X0001-005	ReturnVersion attribute contained an invalid year/version combination	Incorrect Data	Reject	355, 355S, 355C, 355SC	Ok
X0001-006	Return XML was malformed or invalid	XML Error	Reject	355, 355S, 355C, 355SC	Ok
X0001-007	The "schemaLocation" attribute of the return was missing or invalid	XML Error	Reject	355, 355S, 355C, 355SC	Ok
X0001-008	The schemaLocation attribute of the return is not supported for this MIME X-eFileRoutingCode code	XML Error	Reject	355, 355S, 355C, 355SC	New

#### Change Log

F355x-010	The Form 355x Excise Calculation, Line 3, Massachusetts taxable income Amount does not agree with the amount from Schedule E or Schedule E-CG, line <b>26</b>	Data Mismatch	Reject	355, 355C	Deleted
F355x-022	The Form 355x, registration information, Regulated Investment Company (RIC) is not checked, and the Excise Calculation, Line <b>19</b> (355, 355C), Line <b>22</b> (355S), or Computation of Excise, Line <b>14</b> (355SC), Minimum Excise must equal 456.	Incorrect Data	Reject	355, 355S, 355C, 355SC	Changed
F355x-090	DOR needs more information regarding your request for a reduction in tax. Please go to <a href="http://www.dor.state.ma.us">www.dor.state.ma.us</a> to print and complete Form CA-6 and submit all required documents to PO Box 7031, Boston, MA 02204	No error	Accept	355, 355S, 355C, 355SC	Text Change
F355x-093	The Form 355X, If Registration Information, Line 2 is Section 38 Manufacture and the return cannot attach multiple schedules E, E-CG and/or schedules F.	Data mismatch	Reject	355, 355S, 355C	Tax Type Edited
F355x094	There are two Schedules E-2 attached and Mutual Fund Service is No.	Data Mismatch	Reject	355, 355S, 355C	New
F355C-016	The Form 355C, Excise Calculation line 3 of the principal reporting corporation does not match amount listed on Schedule E-3 line 29	Data mismatch	Reject	355C	Text Edited
F355S-002	The Form 355S, Schedule S, Line 17 is \$6M or greater and Schedule E is missing	Missing Document	Reject	355S	New

F355S-003	The Form 355S, Registration Information, Line 4 = No and Schedule(s) SK-1 is missing.	Missing Document	Reject	355S	New
F355SC-005	The Form 355SC, Computation of Excise, Line 9, Vanpool Credit Carryover Amount does not agree with the amount from Schedule H, Line 27b.	Data Mismatch	Reject	355SC	Delete
F355-7004-003	The extension payment settlement date is greater than the due date.	Incorrect Data	Reject	355-7004	New
SCH-E-3-002	The Schedule E-3, Column B, Income Subject to Apportionment amount does not match the amount from Schedule <b>E-CG</b> , Line <b>21</b> .	Data Mismatch	Reject	355C	Delete
SCH-E-3-003	The Schedule E-3, Column C, Apportionment Percentage amount does not match the amount from Schedule <b>E-CG</b> , Line <b>22</b> .	Data Mismatch	Reject	355C	Delete
SCH-E-3-004	The Schedule E-3, Column D, Massachusetts Taxable Income amount does not match the amount from Schedule <b>E-CG</b> , Line <b>23</b> .	Data Mismatch	Reject	355C	Delete
X0001-008	The schemaLocation attribute of the return is not supported for this MIME X-eFileRoutingCode code	XML Error	Reject	355, 355S, 355C, 355SC	New